

What is claimed is:

1. A system for creating records identifying items supporting tax determination, comprising:

an input processor for receiving information identifying a service provided to a

5 specific entity and to be at least partially paid for by said specific entity;

a data processor for automatically,

identifying a type of said service identified in said received
information and

allocating a predetermined tax related identification code to said

10 service based on service type and incorporating said allocated code,

together with information identifying said service in data representing a
record; and

an output processor for processing said data representing said record for output
in response to user command.

15 2. A system according to claim 1, wherein

said data processor automatically identifies said type of said service from
different types of services subject to potentially different taxation treatment and provided
to said specific entity, said different types of services including at least one of, (a)
medical services, (b) dental services, (c) education services and (d) dependent care
expenses.

20 3. A system according to claim 1, wherein

said input processor receives mileage information involved in obtaining said
service by said specific entity,

said data processor incorporates said mileage information together with said

25 predetermined tax related identification code and said information identifying said
service in said data representing a record.

4. A system according to claim 1, wherein
said input processor receives information identifying a plurality of services
provided to a specific entity by multiple different organizations,
said data processor,
5 identifies said type of said services identified in said received
information and
allocates predetermined tax related identification codes to said
services based on service type and incorporates said allocated codes,
together with said information identifying said services, in data
10 representing said record.

5. A system according to claim 1, wherein
said specific entity comprises a specific person,
said input processor receives information identifying a plurality of services
provided to a plurality of people associated with said specific person,
15 said data processor,
identifies said type of said services provided to said plurality of
people identified in said received information and
allocates predetermined tax related identification codes to said
services based on service type and incorporates said allocated codes,
20 together with said information identifying said services provided to said
plurality of people, in data representing said record.

6. A system according to claim 1, wherein
said plurality of people are related to said specific person and said services
provided to said plurality of people potentially affect tax payable by said specific person.

7. A system according to claim 1, wherein
said system is employed in processing expenditure records associated with at least one of, (a) a credit card and (b) a debit card, and
said record for output comprises a statement to said specific entity.
- 5 8. A system according to claim 1, wherein
said data processor incorporates said allocated code in said data representing said record without manual intervention and said code identifies said service from different types of services subject to potentially different taxation treatment and provided to said specific entity.
- 10 9. A system according to claim 8, wherein
said different types of services comprise an outpatient service and an inpatient service.
- 15 10. A system according to claim 1, wherein
said specific entity comprises at least one of (a) a patient, (b) a healthcare provider organization, (c) an individual person and (d) a group of physicians and
wherein
said data processor automatically searches for information identifying other services also provided to said specific entity and incorporates data identifying said other services together with associated allocated tax related identification codes in said
20 record.
- 25 11. A system according to claim 10, wherein
said data processor periodically collates data identifying said other services together with associated allocated tax related identification codes in said record and processes said record for output in at least one form selected from (a) electronic form,
(b) a printed report form and (c) a file suitable for communication via the internet.

12. A system according to claim 1, wherein
said data processor accumulates information identifying payments made by said
specific entity and information identifying services associated with said payments.

13. A system for use in processing expenditure records associated with a credit
5 or debit card, comprising:

an input processor for receiving information identifying a service provided to a
specific entity and to be at least partially paid for by said specific entity;
a data processor for automatically,

identifying a type of said service identified in said received

10 information and

allocating a predetermined tax related identification code to said
service based on type and incorporating said allocated code, together with
information identifying said service, in data representing a statement; and

15 an output processor for processing said data representing said statement for
output in response to user command.

14. A system for creating records identifying items supporting tax determination,
comprising:

an input processor for receiving information identifying a service provided to a
specific entity and to be at least partially paid for by said specific entity;

20 a data processor for,

identifying a type of service identified in said received information,
determining, based on identified service type, a predetermined tax
related identification code identifying said service from different types of
services subject to potentially different taxation treatment, and

25 allocating said determined tax related identification code to said
service based on service type and incorporating said allocated code,
together with information identifying said service, in data representing a
record; and

an output processor for processing said data representing said record for output in response to user command.

15. A system according to claim 14, wherein
said data processor incorporates said allocated code in said data representing
5 said record without manual intervention.

16. A system according to claim 14, wherein
said data processor adds an expenditure value associated with said service to a
cumulative total for a plurality of services to provide a new cumulative total, and
determines if said new cumulative total exceeds a predetermined threshold.

10 17. A system according to claim 16, wherein
said data processor includes in said data representing said record information
indicating that said new cumulative total exceeds said predetermined threshold.

18. A method for creating records identifying items supporting tax determination,
comprising the activities of:

15 receiving information identifying a service provided to a specific entity and to be
at least partially paid for by said specific entity;
automatically identifying a type of said service identified in said received
information;
automatically allocating a predetermined tax related identification code to said
20 service based on service type and incorporating said allocated code, together with
information identifying said service, in data representing a record; and
processing said data representing said record for output in response to user
command.

25 19. A method for use in processing expenditure records associated with a credit
or debit card, comprising the activities of:

- receiving information identifying a service provided to a specific entity and to be at least partially paid for by said specific entity;
- automatically identifying said type of said service identified in said received information;
- 5 automatically allocating a predetermined tax related identification code to said service based on type and incorporating said allocated code, together with information identifying said service, in data representing a statement; and
- processing said data representing said statement for output in response to user command.

- 10 20. A method for creating records identifying items supporting tax determination, comprising the activities of:
- receiving information identifying a service provided to a specific entity and to be at least partially paid for by said specific entity;
- identifying a type of said service identified in said received information;
- 15 determining, based on identified service type, a predetermined tax related identification code identifying said service from different types of services subject to potentially different taxation treatment;
- allocating said determined tax related identification code to said service based on service type and incorporating said allocated code, together with information identifying said service, in data representing a record; and
- 20 processing said data representing said record for output in response to user command.